Paula Zitrin Trust dated 4/29/93 Paula Zitrin or Roger Zitrin, Trustees 5879 Hamilton Way Boca Raton, FL 33496 561-241-5061

January 3, 2010

Irving H. Picard, Trustee c/o Baker & Hostetler LLP Attn: Claims Department 45 Rockefeller Plaza New York, New York 10111

And

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, New York 10004

Reference: Paula Zitrin Trust dated 4/29/93, Paula Zitrin or Roger Zitrin, Trustees Claim # 002472 Regarding the Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy Case No. 08-1789 (BRL)

Dear Mr. Picard & Clerk of the Court:

My name is Paula Zitrin. I was an investor in the Rye select Broad Market XL Fund, LP operated by Tremont Partners, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in the Rye Select Broad Market Prime Fund, LP. On 12/08/09, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely

Paula Zitrin Trust dated 4/29/93

Paula Zitrin or Roger Zitrin, Trustees